Approved for use through 12/31/2008. OMB 0651-0035
U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. Application Number 10/599,086-Conf. #3927 Filing Date September 19, 2006 POWER OF ATTORNEY First Named Inventor Yoshio Okada and CORRESPONDENCE ADDRESS SURFACE-COATED CUTTING TOOL Title INDICATION FORM Art Unit N/A Not Yet Assigned **Examiner Name** Attorney Docket No. I hereby revoke all previous powers of attorney given in the above-identified application. I hereby appoint: Practitioners associated with the Customer Number: x 30671 Practitioner(s) named below: Registration Registration Number Name Name as my/our attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith. Please recognize or change the correspondence address for the above-identified application to: The address associated with the above-mentioned Customer Number: OR The address associated with Customer Number: OR Ditthavong Mori & Steiner, P.C. Individual Name 918 Prince Street Address City Alexandria Zip 22314 Country United States Telephone 703-519-9951 Email I am the: Applicant/Inventor. Assignee of record of the entire interest. See 37 CFR 3.71. Statement under 37 CFR 3.73(b) is enclosed. (Form PTO/SB/96) SIGNATURE of Applicant or Assignee of Record March Signature Date 2007 Katsuhide Kurasaka Name Telephone Title and Company | President and CEO of Sumitomo Electric Hardmetal Corp. NOTE: Signatures of all the inventors or assignees of record of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below*.

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forms are submitted.

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*Total of

10100 - 51

PTO\S8/96 (09-06)
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STATEMENT UNDER 37 CFR 3.73(b)

Applicant/Patent Owner:	Sumitomo Electric Hardmetal,	Corp.		
Application No./Patent No.:	10/599,086	Filed/Issue Date:	September 19, 2006	
Entitled: _SURFACE-CO				
Sumitomo Electric Hardmetal, Corp. , a Corporation (Type of Assignee), a.g., cooperation, partnership, university, government agency,				
states that it is:				
the assignee of the entire right, title, and interest; or				
2. an assignee of less than the entire right, title and interest.				
(The extent (by percentage) of its ownership interest is %) in the patent application/patent identified above by virtue of either:				
A. X assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 018401				
Frame0445 , or a true copy of the original assignment is attached.				
OR				
B. A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as follows:				
From: To: To: The document was recorded in the United States Patent and Trademark Office at				
	nt was recorded in the United St			
2. From:		To:		
	nt was recorded in the United St			
Reel	, Frame	_	thereof is attached.	
3. From:		To:		
	The document was recorded in the United States Patent and Trademark Office at Reel , Frame , or for which a copy thereof is attached.			
Additional documents in the chain of title are listed on a supplemental sheet.				
X as required by 37 CFR 3.73(b)(1)(l), the documentary evidence of the chain of title from the original owner to the assignee was, or concurrently is being, submitted for recordation pursuant to 37 CFR 3.11. [NOTE: A separate copy (e.g. a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, to record the assignment in the records of the USPTO.				
The undersigned (whose title is symplied below) is authorized to act on behalf of the assignee. **Rational Aurarafia** March 9.2007				
	Signature		Date	
Kat	suhide Kurasaka			
	ed or Typed Name		Telephone Number	
President and CEO of	Sumitomo Electric Hardmetal C Title	orp.		